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§19-303.

- (a) (1) In this section the following words have the meanings indicated.
- (2) "Commission" means the Health Services Cost Review Commission.
- (3) (i) "Community benefit" means a planned, organized, and measured activity that is intended to meet identified community health needs within a service area.
 - (ii) "Community benefit" may include:
 - 1. A community health service;
 - 2. Health professional education;
 - 3. Research:
 - 4. A financial contribution;
- 5. A community-building activity, including partnerships with community-based organizations;
 - 6. Charity care;
- 7. An activity described under subparagraph (i) of this paragraph that is funded by a foundation;
 - 8. A mission–driven health service;
- 9. An operation related to an activity described under subparagraph (i) of this paragraph; and
- 10. Financial or in–kind support of the Maryland Behavioral Health Crisis Response System.
- (4) "Community Benefit Reporting Workgroup" means the Community Benefit Reporting Workgroup established in accordance with subsection (b) of this section.

- (5) "Community health needs assessment" means the process required by the Affordable Care Act by which unmet community health care needs and priorities are identified by a nonprofit hospital in accordance with § 501(r)(3) of the Internal Revenue Code.
- (b) (1) The Commission shall establish a Community Benefit Reporting Workgroup.
- (2) The Community Benefit Reporting Workgroup shall be composed of individuals and stakeholder groups that have knowledge of and are impacted by hospital community benefit spending.
- (c) The Commission shall adopt regulations to implement the recommendations of the Community Benefit Reporting Workgroup, that:
- (1) Establish a standard format for reporting the information required under this subsection;
- (2) Specify the date by which each nonprofit hospital is required to submit the annual community benefit report;
- (3) Require each nonprofit hospital to solicit and take into account input received from individuals who represent the broad interests of that community, including individuals with special knowledge of or expertise in public and behavioral health in accordance with § 501(r)(3) of the Internal Revenue Code;
- (4) Require each nonprofit hospital to conduct its community health needs assessment in consultation with community members as recommended by the Community Benefit Reporting Workgroup and to submit an annual community benefits report to the Commission detailing the community benefits provided by the hospital during the preceding year that includes:
 - (i) The mission statement of the hospital;
- (ii) A list of the activities that were undertaken by the hospital to address the identified community health needs within the hospital's community;
 - (iii) The cost to the hospital of each community benefit activity;
- (iv) A description of how each of the listed activities addresses the community health needs of the hospital's community;

- (v) A description of efforts taken to evaluate the effectiveness of each community benefit activity;
- (vi) A description of gaps in the availability of providers to serve the community;
- (vii) A description of the hospital's efforts to track and reduce health disparities in the community that the hospital serves;
- (viii) A list of the unmet community health needs identified in the most recent community health needs assessment; and
- (ix) A list of tax exemptions the hospital claimed during the immediately preceding taxable year, in accordance with State law.
- (d) The Commission shall establish a method through which State and local governing bodies are made aware of the meetings of the Community Benefit Reporting Workgroup.

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